

State of South Dakota

SEVENTY-EIGHTH SESSION
LEGISLATIVE ASSEMBLY, 2003

336I0609

SENATE BILL NO. 126

Introduced by: Senator Olson (Ed)

1 FOR AN ACT ENTITLED, An Act to revise certain provisions related to the general occupancy
2 tax.

3 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF SOUTH DAKOTA:

4 Section 1. That § 9-55-7 be amended to read as follows:

5 9-55-7. Upon receiving a recommendation from the business improvement board, the
6 governing body may create one or more business improvement districts by adopting a resolution
7 of intent to establish a district or districts. The resolution shall contain the following information:

8 (1) A description of the boundaries of any proposed district;

9 (2) The time and place of a hearing to be held by the governing body to consider
10 establishment of a district or districts;

11 (3) The proposed public facilities and improvements to be made or maintained within any
12 such district; and

13 (4) The proposed or estimated costs for improvements, facilities, and activities within any
14 district; and the method by which the revenue shall be raised. If a special assessment
15 is proposed, the resolution also shall state the proposed method of assessment.

16 The notice of intent shall recite that the method of raising revenue shall be fair and equitable.



1 In the use of a general occupation tax, the tax shall be based primarily on the square footage of
2 the owner's and user's place of business. However, if the public improvement consists of
3 convention facilities, the general occupation tax may be a transient occupancy tax on rented hotel
4 and motel rooms and units offered and let for overnight occupancies of less than thirty
5 continuous calendar days, which tax may not exceed two dollars per occupied room per night.
6 In the use of a special assessment, the assessment shall be based upon the special benefit to the
7 property within the district.